IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE THIRTIETH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15400 of 2004

Between:

M/s Hindustan Lever Limited, Moosapet, Hyderabad, rep. by its Law Officer, Mr.K. Joseph Vinod Kumar.

..... PETITIONER

AND

1 The Assistant Commissioner (CT) LTU, Hyderabad Rural Division, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Hyderabad Rural Division, Hyderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.
4 The Manager, Standard Chartered Bank, Cash Management Services, 6-3-1090, R.B. Road, Somajiguda,Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction quashing the garnishee notice dated 23-8-2004 issued by the 1st Respondent issued under Section 17 of the APGST Act and further restrain the 1st Respondent from taking any coercive steps for recovery of balance disputed tax of Rs. 26,93,177/- and Rs. 54,39,169/- for the assessment years 2001-02 and 2003-04 (July 2003 to March 2004) respectively till disposal of the appeal before the Sales Tax Appellate Tribunal and the appeal before the 2nd Respondent or stay application before the

3rd Respondent for the year 2003-04.

Counsel for the Petitioner:MR.P.SRINIVASA REDDY, Advocate.

Counsel for the Respondent No.: GP FOR COMMERCIAL TAXES

The Court at the stage of admission, made the following :

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ORDER : (per Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

The controversy is that pending an appeal, application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that the petitioner shall pay an amount of Rs.33,00,000/- (Rupees Thirty three lakhs) within a period of six weeks. For six weeks, the garnishee notice for the Assessment Year 2001-2002 and Provisional Assessment for the year 2003-04 is stayed and it shall continue to remain stayed till the disposal of the appeal, provided the amount of Rs.33,00,000/- is deposited within six weeks. In the meantime, if any amounts are being paid in pursuance of the garnishee notice, the same be adjusted towards Rs.33,00,000/- to be paid. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(BILAL NAZKI, J)

30th August, 2004.

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(S.ANANDA REDDY, J)

N.B:-

Wire at party's cost.

(B/o)

ajr

To

1 The Assistant Commissioner (CT) LTU, Hyderabad Rural Division,

Hyderabad.
2 The Appellate Deputy Commissioner (CT), Hyderabad Rural Division,

Hyderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally,

Hyderabad.
4 The Manager, Standard Chartered Bank, Cash Management Services,
6-3-1090, R.B. Road, Somajiguda,Hyderabad.

5 Two C.Cs. to the Government Pleader for Commercial Taxes, High

Court Buildings, Hyderabad (O.U.T)

6 Two C.D. copies.